



## Ohio Revised Code

### Section 4301.55 Retaliatory tax on liquor products transported, manufactured or warehoused in Ohio.

Effective: October 11, 2002

Legislation: House Bill 371 - 124th General Assembly

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If the laws of another state, territory, or nation, or the rules and regulations of any administrative body in another state, territory, or nation, authorize or impose any tax, fee, or charge upon the right to transport or import into that state, territory, or nation any beer or wine manufactured in this state; or authorize or impose any different warehousing requirements or higher warehousing or inspection fees upon any beer or wine manufactured in this state and imported into or sold in that state, territory, or nation than are imposed upon beer and wine manufactured in that state, territory, or nation; or impose any higher fee for the privilege of selling or handling beer or wine manufactured in this state than is imposed for the privilege of handling or selling the same kind of beverages manufactured within that state, territory, or nation or any other state, territory, or nation, the tax commissioner shall levy and collect similar taxes, fees, and charges from licensees or persons selling in this state beer and wine manufactured in that other state, territory, or nation. The taxes, fees, and charges shall be in addition to the taxes, fees, and charges assessed and collected by the commissioner under section 4301.54 of the Revised Code.

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